

SB1377



96TH GENERAL ASSEMBLY

State of Illinois

2009 and 2010

SB1377

Introduced 2/10/2009, by Sen. Deanna Demuzio

SYNOPSIS AS INTRODUCED:

35 ILCS 200/15-169

Amends the Property Tax Code. Provides that a veteran's surviving spouse is eligible for the disabled veterans' standard homestead exemption if the veteran would have qualified for the benefit but died before October 12, 2007. Effective immediately.

LRB096 09524 JDS 19681 b

FISCAL NOTE ACT
MAY APPLY

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Section 15-169 as follows:

6 (35 ILCS 200/15-169)

7 Sec. 15-169. Disabled veterans standard homestead
8 exemption.

9 (a) Beginning with taxable year 2007, an annual homestead
10 exemption, limited to the amounts set forth in subsection (b),
11 is granted for property that is used as a qualified residence
12 by a disabled veteran.

13 (b) The amount of the exemption under this Section is as
14 follows:

15 (1) for veterans with a service-connected disability
16 of at least 75%, as certified by the United States
17 Department of Veterans Affairs, the annual exemption is
18 \$5,000; and

19 (2) for veterans with a service-connected disability
20 of at least 50%, but less than 75%, as certified by the
21 United States Department of Veterans Affairs, the annual
22 exemption is \$2,500.

23 (c) The tax exemption under this Section carries over to

1 the benefit of the veteran's surviving spouse as long as the
2 spouse holds the legal or beneficial title to the homestead,
3 permanently resides thereon, and does not remarry. A surviving
4 spouse of a disabled veteran is eligible for this exemption if
5 the veteran would have qualified for the exemption but died
6 before October 12, 2007. If the surviving spouse sells the
7 property, an exemption not to exceed the amount granted from
8 the most recent ad valorem tax roll may be transferred to his
9 or her new residence as long as it is used as his or her primary
10 residence and he or she does not remarry.

11 (d) The exemption under this Section applies for taxable
12 year 2007 and thereafter. A taxpayer who claims an exemption
13 under Section 15-165 or 15-168 may not claim an exemption under
14 this Section.

15 (e) Application must be made during the application period
16 in effect for the county of his or her residence. The assessor
17 or chief county assessment officer may determine the
18 eligibility of residential property to receive the homestead
19 exemption provided by this Section by application, visual
20 inspection, questionnaire, or other reasonable methods. The
21 determination must be made in accordance with guidelines
22 established by the Department.

23 (f) For the purposes of this Section:

24 "Qualified residence" means real property, but less any
25 portion of that property that is used for commercial purposes,
26 with an equalized assessed value of less than \$250,000 that is

1 the disabled veteran's primary residence. Property rented for
2 more than 6 months is presumed to be used for commercial
3 purposes.

4 "Veteran" means an Illinois resident who has served as a
5 member of the United States Armed Forces on active duty or
6 State active duty, a member of the Illinois National Guard, or
7 a member of the United States Reserve Forces and who has
8 received an honorable discharge.

9 (Source: P.A. 95-644, eff. 10-12-07.)

10 Section 99. Effective date. This Act takes effect upon
11 becoming law.